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From:

Sent: Wednesday, December 30, 2009 11:08:03 AM

To:

Cc:

Subject: RE: TEFRA Question

If you get signed agreements from all of the partners for 2008, you don't need to open a TEFRA audit for 2008 since they would converted out of the TEFRA procedures in any event under section 6231(b)(1)(C).